

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: October 2, 2023

SUBJECT: Henderson County Public Schools Financial Reports – August 2023

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools August 2023 Local Current Expense Fund / Other Restricted Funds Report for the Board’s information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools August 2023 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools August 2023 Financial Reports as presented.

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of August 31, 2023**

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND		
REVENUES:				
	YTD Activity	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ -	\$ -
3700 Federal Sources-Restricted	-	104,304	104,304	41,591
3800 Other Federal-ROTC	-	-	-	2,521
4100 County Appropriation	6,575,600	-	6,575,600	6,275,600
4200 Local -Tuition/Fees	-	2,280	2,280	4,500
4400 Local-Unrestricted	86,047	16,914	102,961	63,472
4800 Local-Restricted	-	24,947	24,947	12,144
4900 Fund Balance Appropriated/Transfer From school	-	401	401	-
TOTAL FUND REVENUES	\$ 6,661,647	\$ 148,846	\$ 6,810,493	\$ 6,399,828
EXPENDITURES:				
Instructional Services:	YTD Activity	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 540,762	\$ 44,000	\$ 584,762	\$ 680,890
5200 Special Populations Services	10,063	57,678	67,742	51,867
5300 Alternative Programs and Services	1,062	34,807	35,869	98,543
5400 School Leadership Services	403,904	9,904	413,808	419,150
5500 Co-Curricular Services	31,578	3,094	34,671	33,443
5800 School-Based Support Services	205,742	-	205,742	151,287
Total Instructional Services	\$ 1,193,112	\$ 149,483	\$ 1,342,594	\$ 1,435,181
System-Wide Support Services:				
6100 Support and Development Services	\$ 44,752	\$ 26,506	\$ 71,258	\$ 50,755
6200 Special Population Support	34,834	17,605	52,440	35,618
6300 Alternative Programs	14,689	431	15,120	17,409
6400 Technology Support Services	290,207	7,715	297,922	229,672
6500 Operational Support Services	1,344,053	22,085	1,366,138	1,153,296
6600 Financial and Human Resource Services	1,342,303	31,758	1,374,060	1,256,926
6700 Accountability Services	31,474	1,200	32,674	32,015
6800 System-Wide Pupil Support Services	57,451	538	57,989	65,953
6900 Policy, Leadership and Public Relations	131,664	13,220	144,884	116,338
Total System-Wide Support Services	\$ 3,291,428	\$ 121,057	\$ 3,412,485	\$ 2,957,982
Ancillary Services:				
7100 Community Services	\$ 388	\$ 15,710	\$ 16,097	\$ 17,611
7200 Nutrition Services	388	8,120	8,508	971
Total Ancillary Services	\$ 775	\$ 23,830	\$ 24,605	\$ 18,582
Non-Programmed Charges:				
8100 Payments to Other Governmental Units	\$ 209,143	\$ 681	\$ -	\$ -
8400 Interfund Transfers	-	300	300	32,015
8600 Educational Foundations	-	976	976	1,857
Total Non-Programmed Charges	\$ 209,143	\$ 1,957	\$ 976	\$ 1,857
TOTAL FUND EXPENDITURES	\$ 4,694,458	\$ 296,327	\$ 4,780,661	\$ 4,413,602